



THE HEARING

- Most hearings are scheduled within 90 days of the Board acknowledging the appeal. All parties are notified in writing of the date, time and place for the hearing. The hearing is conducted by one Board Member or a Hearing Officer.
 - The party filing the appeal is termed "**Appellant**" and the party answering the appeal is the "**Respondent**". The property under appeal is the "**Subject**".
 - The hearing is typically the best opportunity to present evidence and material for the Board to consider. Hearings are recorded and each case is considered separately.
 - At hearing, the Appellant's case is presented without interruption. The Respondent's case is then presented without interruption. Both parties are allowed time for questions and a final closing statement.
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EXHIBITS

- **Please bring one (1) original and two (2) copies** of each exhibit to hearing. There is no requirement to pre-file exhibits unless you receive a written order from the Board to do so.
 - Examples of exhibits include: a written narrative of your presentation, maps, photographs, comparable sales information, professional opinion letters (realtor market analysis, cost to cure, etc.), or other materials in support of your case.
 - Comparable sales should involve property that sold prior to January 1 of the applicable tax year. When available, the sales information should include date of sale, full sale price, sale conditions (motivation), location, land and improvement sizes and features, as well as known differences and similarities between the sale properties and the subject property.
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COMMUNICATION

- All written communication with the Board must also be sent to (served on) the other party. The material must contain a statement indicating service on the other party. A simple "cc:" notation will suffice or a certificate of service.
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SETTLING OR WITHDRAWING AN APPEAL

- If the appeal is settled, or the Appellant wishes to withdraw the appeal, please contact the Board as soon as possible at **208-334-3354** or **Board of Tax Appeals, P.O. Box 83720, Boise, Idaho, 83720-0088**.